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IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,) Case No. 4:22-cv-07371-DMR
)
Plaintiff,) **JOINT EXHIBIT LIST AND**
) **STIPULATION OF ADMISSIBILITY**
v.) **OF CERTAIN EXHIBITS**
)
TUNCAY SAYDAM,)
)
Defendant.)
_____)

Pursuant to the Court's request (Dkt. 72 at 1), the Plaintiff the United States and Defendant Tuncay Saydam ("the Parties") submit the following list of exhibits:

Joint Exhibit List

Exhibit No.	Brief Description of Substance and Purpose of Exhibit	Name of Sponsoring Witness
1	The parties' stipulation of facts.	N/A
2	Letter from Dr. Bernard Plattner, Defendant's colleague at ETH Zurich. Offered to establish the timeline of Defendant's work in Switzerland.	Tuncay Saydam
3	First page and last page of article authored by Defendant in 1995 titled "Object-oriented design of a VPN bandwidth management system."	Tuncay Saydam

Exhibit No.	Brief Description of Substance and Purpose of Exhibit	Name of Sponsoring Witness
	Offered to show Defendant's academic background and work in Switzerland.	
4	Letters from ZKB to Defendant confirming the opening of his three ZKB accounts. Offered to establish Defendant had bank accounts in Switzerland.	Tuncay Saydam; Dr. Thomas Fischer and Stefan Landolt (see Ex. 48)
5	The general signature agreements and Turkish passports on file for Defendant's ZKB accounts. Offered to show the information Defendant used to open his ZKB bank accounts.	Tuncay Saydam; Dr. Thomas Fischer and Stefan Landolt (see Ex. 48)
6	Defendant's 2009 completed U.S. Withholding Tax Questionnaire for his ZKB accounts. Offered to show the information Defendant provided ZKB.	Tuncay Saydam; Dr. Thomas Fischer and Stefan Landolt (see Ex. 48)
7	Defendant's Form W-9 (Request for Taxpayer Identification Number and Certification) completed for ZKB. Offered to show the information Defendant provided ZKB and information available to Defendant.	Tuncay Saydam; Dr. Thomas Fischer and Stefan Landolt (see Ex. 48)
8	Defendant's 2011 and 2012 ZKB account statements and bank receipts from his foreign currency account. Offered to show his interactions with that account, his holdings, and bank activity there.	Tuncay Saydam; Dr. Thomas Fischer and Stefan Landolt (see Ex. 48)
9	Defendant's 2011 and 2012 ZKB account statements, trading statements, and bank receipts from his private ZKB account. Offered to show his interactions with that account, his holdings, and bank activity there	Tuncay Saydam; Dr. Thomas Fischer and Stefan Landolt (see Ex. 48)
10	March 22, 2012 letter from ZKB to Defendant informing him that his ZKB accounts would be terminated due to tightening U.S. regulations. Offered to show that ZKB put Defendant on notice of U.S. regulatory actions associated with foreign accounts and to show the chronology of events with ZKB.	Tuncay Saydam; Dr. Thomas Fischer and Stefan Landolt (see Ex. 48)
11	August 2, 2012 letter from ZKB to Defendant informing him that his ZKB accounts would be terminated due to tightening U.S. regulations. Offered to show that ZKB put Defendant on notice of U.S. regulatory actions associated with foreign accounts and to show the chronology of events with ZKB.	Tuncay Saydam; Dr. Thomas Fischer and Stefan Landolt (see Ex. 48)

Exhibit No.	Brief Description of Substance and Purpose of Exhibit	Name of Sponsoring Witness
12	Statement for Defendant's M&T bank accounts (x1772, x8624, x6706 and x4149) for April 26, 2012 to May 25, 2012. Offered to show Defendant maintained bank accounts in the United States when his ZKB accounts were terminated and to show his activities with M&T bank.	Tuncay Saydam
13	Statements for Defendant's Akbank accounts (x6135, x8897, x6654, x6653, x6651, x6398, x5656, x2342, x7993) from 2011 through 2017. Offered to show his interactions with his Akbank accounts.	Tuncay Saydam
14	August 29, 2012 letter from DenizBank to Defendant about his account (x1441) opened in August 2012. Offered to show when he opened his DenizBank account and his foreign account activity.	Tuncay Saydam; Dr. Thomas Fischer and Stefan Landolt (see Ex. 48)
15	August 2012 agreement between Defendant and Egeli & Co. Offered to show when Defendant agreed to let Egeli & Co. manage his DenizBank account, when he withdrew his funds from ZKB, and why he subsequently lost much of the money.	Tuncay Saydam
16	ZKB statements reflecting transfer of assets from ZKB to Defendant's DenizBank account (x1441). Offered to show how and when the transfer of Defendant's funds from ZKB to DenizBank occurred, as well as when the ZKB accounts were closed.	Tuncay Saydam; Dr. Thomas Fischer and Stefan Landolt (see Ex. 48)
17	September 4, 2012 letter from Defendant to ZKB requesting compensation for his involvement in the transfer of the funds in his ZKB accounts to DenizBank. Offered to show Defendant's personal involvement in that transfer and to show the chronology of the closing of the ZKB accounts	Tuncay Saydam; Dr. Thomas Fischer and Stefan Landolt (see Ex. 48)
18	September 20, 2012 letter from ZKB to Defendant confirming the termination of his ZKB accounts and refusing to compensate him. Offered to show Defendant's personal involvement in the termination of his ZKB banking relationship and to show the chronology of events with ZKB.	Tuncay Saydam; Dr. Thomas Fischer and Stefan Landolt (see Ex. 48)
19	November 13, 2018 letter from DenizBank to IRS regarding Defendant's DenizBank account.	Tuncay Saydam

Exhibit No.	Brief Description of Substance and Purpose of Exhibit	Name of Sponsoring Witness
	Offered to show the timeline of Defendant's account with DenizBank, the balance of Defendant's account over time, and the substantial amount of money he lost there.	
20	Letter from Defendant's attorney in Turkey providing a timeline of his lawsuit against Egeli & Co. for its mismanagement of his account. Offered to show Defendant's level of engagement with his investments in Turkey and to explain the litigation effort there to recover Defendant's lost funds.	Tuncay Saydam
21	December 2015 email exchange between Defendant and DenizBank employee. Offered to show the timeline of the closing of Defendant's DenizBank account and to show the efforts required to obtain his foreign account statements.	Tuncay Saydam
22	Statements for Defendant's DenizBank account (x1441) from 2012 through 2015. Offered to show Defendant's interactions with that account.	Tuncay Saydam
23	Statements for Defendant's Isbank accounts (x7017, x7026, x2200, x6100, and x1054) from 2012 through 2018. Offered to show Defendant's interactions with his Isbank accounts.	Tuncay Saydam
24	Statement for Defendant's account with Isbank's investment branch Is Yatirim (x8541). Offered to show Defendant's expanding financial investment outside the United States and his interactions with that account.	Tuncay Saydam
25	Electronic data retained by IRS for Defendant's 2013 Form 1040A (U.S. Individual Income Tax Return). Offered to show that Defendant filed a tax return for that year and that it was prepared by H&R Block tax return preparer Linda Dunn.	Tuncay Saydam; Libertad Montelongo; Linda Dunn
26	Defendant's 2014 Form 1040A. Offered to show that Defendant filed a tax return in 2014 denying the existence of his foreign bank accounts that was prepared by H&R Block tax return preparer Linda Dunn.	Tuncay Saydam; Libertad Montelongo; Linda Dunn
27	Defendant's 2015 Form 1040A. Offered to show that Defendant filed a tax return in 2015 denying the existence of his foreign bank accounts that was prepared by H&R Block tax return preparer Linda Dunn.	Tuncay Saydam; Libertad Montelongo; Linda Dunn

Exhibit No.	Brief Description of Substance and Purpose of Exhibit	Name of Sponsoring Witness
28	Defendant's 2016 Form 1040A. Offered to show that Defendant filed a tax return in 2016 denying the existence of his foreign bank accounts that was prepared by H&R Block tax return preparer German Gomez.	Tuncay Saydam; Libertad Montelongo; German Gomez
29	Defendant's 2017 Form 1040A. Offered to show that Defendant filed a tax return in 2017 denying the existence of his foreign bank accounts that was prepared by H&R Block tax return preparer Morris Rorer.	Tuncay Saydam; Libertad Montelongo; Morris Rorer
30	September 20, 2018 letter from the IRS to Defendant notifying him that his 2015 Form 1040A had been selected for an audit. Offered to show when Defendant was notified of the IRS's examination and the chronology of the IRS audit.	Tuncay Saydam; Libertad Montelongo
31	IRS's first Information Document Request (IDR) to Defendant, dated September 20, 2018, requesting a list of all foreign and domestic bank accounts. Offered to show when and how the IRS requested information about Defendant's foreign bank accounts, as well as the chronology of the IRS audit.	Tuncay Saydam; Libertad Montelongo
32	November 1, 2018 letter from the IRS confirming Defendant's appointment with IRS Revenue Agent Montelongo about his FBAR examination. Offered to show the information the IRS provided Defendant about the FBAR requirements, as well as the chronology of the IRS audit.	Tuncay Saydam; Libertad Montelongo
33	IRS's second IDR to Defendant, dated October 25, 2018, requesting bank records from 2012 through 2015. Offered to show when and how the IRS requested Defendant's foreign bank account records, as well as the chronology of the IRS audit.	Tuncay Saydam; Libertad Montelongo
34	Defendant's February 5, 2019 FBAR filing for years 2012 through 2017. Offered to show the information Defendant provided the IRS about his foreign accounts, as well as the chronology of the IRS audit and resulting filings.	Tuncay Saydam; Libertad Montelongo
35	IRS's third IDR to Defendant through his personal representative Donald Jones, dated February 14, 2019, requesting bank records from 2012 through 2015. Offered to show when and how the IRS requested Defendant's foreign bank	Tuncay Saydam; Libertad Montelongo

Exhibit No.	Brief Description of Substance and Purpose of Exhibit	Name of Sponsoring Witness
	account records, as well as the chronology of the IRS audit.	
36	IRS's fourth IDR to Defendant through his personal representative Donald Jones, dated August 21, 2019, specifically requesting Defendant's ZKB account statements. Offered to show when and how the IRS Defendant's foreign bank account records, as well as the chronology of the IRS audit.	Tuncay Saydam; Libertad Montelongo
37	December 23, 2019 letter from the IRS to Defendant informing him of a Formal Document Request because of failure to comply with prior IDRs. Offered to show the extent to which Defendant cooperated with the IRS during the examination, as well as the chronology of the IRS audit.	Tuncay Saydam; Libertad Montelongo
38	IRS Formal Document Request to Defendant, dated December 23, 2019, specifically requesting Defendant's ZKB account statement. Offered to show when and how the IRS requested Defendant's foreign bank account records, as well as the chronology of the IRS audit.	Tuncay Saydam; Libertad Montelongo
39	Screenshots of H&R Block's BlockWorks software questions about foreign accounts for tax years 2013 through 2017. Offered to show how and when the software required H&R Block tax preparers to ask these questions, as well as to show the H&R Block tax preparation process.	Richard Jorgenson
40	The foreign investments section of the textbook for H&R Block's 2014 Income Tax Course for H&R Block tax preparers preparing 2013 federal income tax returns. Offered to show how H&R Block tax return preparers were instructed to ask about foreign accounts.	Laura Arruda
41	The foreign investments section of the textbook for H&R Block's 2015 Income Tax Course for H&R Block tax preparers preparing 2014 federal income tax returns. Offered to show how H&R Block tax return preparers were instructed to ask about foreign accounts.	Laura Arruda
42	The foreign investments section of the textbook for H&R Block's 2016 Income Tax Course for H&R Block tax preparers preparing 2015 federal income tax returns. Offered to show how H&R	Laura Arruda

Exhibit No.	Brief Description of Substance and Purpose of Exhibit	Name of Sponsoring Witness
	Block tax return preparers were instructed to ask about foreign accounts.	
43	The foreign investments section of the textbook for H&R Block's 2017 Income Tax Course for H&R Block tax preparers preparing 2016 federal income tax returns. Offered to show how H&R Block tax return preparers were instructed to ask about foreign accounts.	Laura Arruda
44	IRS Revenue Agent Montelongo's notes from her interview of H&R Block tax return preparer Linda Dunn. Offered to support Ms. Dunn's credibility that she asked Defendant about his foreign accounts.	Libertad Montelongo; Tuncay Saydam
45	FinCEN database search results for Defendant. Offered to show Defendant's late-filed February 5, 2019 FBARs.	Libertad Montelongo; Tuncay Saydam
46	Signed certificates of translation for the German-to-English translations for the ZKB records in Exhibits 8, 9, and 16. Offered to authenticate these translations and demonstrate their reliability.	N/A
47	Signed certificate of translation for the Turkish-to-English translations in Exhibits 13, 14, 15, 21, 22, 23, and 24. Offered to authenticate these translations and demonstrate their reliability.	N/A
48	Signed certificate of authenticity for the ZKB records contained in Exhibits 4, 5, 6, 7, 8, 9, 10, 11, 14, 16, 17, and 18. Offered to authenticate these records and demonstrate their admissibility under Federal Rules of Evidence 803(6) and 902(12).	N/A
BB	Travel records of Defendant offered to show the frequency of his travel to Turkey.	Tuncay Saydam
BD	State Department information sheet offered to show the estimated number of American's living abroad in 2020.	Tuncay Saydam
BE	GAO Report offered to show the number of FBARs filed by Americans living abroad in 2015 and 2016.	Tuncay Saydam
BF	Photo of Defendant with his team in Switzerland offered to show his life and work there.	Tuncay Saydam
BG	H&R Block press release offered to show that it offers a drop off service which does not require	Tuncay Saydam

Exhibit No.	Brief Description of Substance and Purpose of Exhibit	Name of Sponsoring Witness
	the presence of the client or need them to answer any foreign account questions.	
BJ	New York Times article on Swiss bank investigations offered to show that such articles were in the news at the time.	Tuncay Saydam
BK	Declaration of IRS auditor offered to show Defendant's cooperation during his IRS audit.	Tuncay Saydam

The United States intends to offer Exhibits 1 through 48 into evidence at trial. The Defendant intends to offer all the exhibits listed above into evidence at trial.

The Parties will bring a binder to the Court containing all the listed exhibits. Three exhibits have been altered from the original exhibits provided to the Court. For Exhibit 22, the translation of the page Bates-stamped USA002700 has been moved to immediately follow that page. For Exhibit BB, pages USA001804–08 have been removed because the Court sustained the United States' objection to those pages at the September 18, 2024 pretrial conference. Dkt. 73 at 4. For Exhibit BK, paragraph 76 has been redacted to comply with the Court's ruling on the United States' Second and Third Motions in Limine. *Id.*

The Parties stipulate to the admissibility of Exhibits 1 through 48 and Exhibits BB, BF, and BK. Based on this stipulation, the Parties intend to move the Court to admit these exhibits before opening statements.

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1 Dated: September 25, 2024

Respectfully submitted,

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4 /s/ Lolita De Palma
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